



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P. O. BOX 119
HONOLULU, HAWAII 96810-0119

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
FEB 12 1 12 PM '98

COMPTROLLER'S MEMORANDUM NO. 1998-05

TO: Heads of Departments
ATTN: Fiscal Offices
SUBJECT: Federal Per Diem Rates (CONUS)

In Revenue Procedure 97-59, the Internal Revenue Service has updated the federal per diem rates established by Revenue Procedure 96-64 for travel within the continental United States (CONUS). These standard rates affect the computation of the taxable portion of per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum therefore needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

The following rates are to be used for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after January 1, 1998:

	High-Cost Locality	Low-Cost Locality
Lodging	\$ 140	\$ 81
Meals and Incidental Expenses	<u>40</u>	<u>32</u>
Total federal rates	<u>\$ 180</u>	<u>\$113</u>

Revenue Procedure 97-59 has also made some changes in the locations identified in the high-cost category. Attached is an updated listing of high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.


SAM CALLEJO
State Comptroller

Attachment

<u>Key city</u>	<u>County and other defined location</u>
Arizona	
Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County
California	
Los Angeles	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base, Naval Weapons Center and Ordnance Test Station, China Lake
Napa (April 1-October 31)	Napa
Palo Alto/San Jose	Santa Clara
Point Arena/Gualala	Mendocino
San Francisco	San Francisco
Colorado	
Aspen	Pitkin
Keystone/Silverthorne	Summit
Telluride	San Miguel
Vail (November 1-March 31)	Eagle
Delaware	
Lewes (June 1-September 14)	Sussex
District of Columbia	
Washington, D.C.	Washington, D.C.; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George's in Maryland
Florida	
Key West (December 15-April 30)	Monroe
Naples December 15-April 30)	Collier
Illinois	
Chicago	Du Page, Cook, and Lake
Indiana	
Nashville (June 1-October 31)	Brown
Maine	
Bar Harbor (July 1-September 14)	Hancock
Maryland	
(For the counties of Montgomery and Prince George's, see District of Columbia)	
Baltimore	Baltimore and Harford
Ocean City (May 1-September 30)	Worcester
Saint Michaels (April 1-November 30)	Talbot

<u>Key city</u>	<u>County and other defined location</u>
Maryland—Continued	
Massachusetts	
Boston	Suffolk
Cambridge/Lowell	Middlesex
Martha's Vineyard	Dukes
(June 1-October 31)	
Nantucket	Nantucket
(June 1-October 31)	
Nevada	
Incline Village	All points in the Northern Lake Tahoe area within Washoe County
(June 1-September 30)	
New Hampshire	
Hanover	Grafton and Sullivan
(June 1-October 31)	
New Jersey	
Ocean City/Cape May	Cape May
(May 15-September 30)	
Parsippany/Dover	Morris; Picatinny Arsenal
New Mexico	
Santa Fe	Santa Fe
(May 1-October 31)	
New York	
New York City	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties
Tarrytown/White Plains	Westchester
North Carolina	
Kill Devil/Duck/	Dare
Outer Banks	
(May 1-September 30)	
Pennsylvania	
Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island	
Newport/Block Island	Newport and Washington
(May 1-October 14)	
South Carolina	
Hilton Head	Beaufort
(March 1-September 30)	
Myrtle Beach	Horry; Myrtle Beach Air Force Base
(May 1-September 30)	
Utah	
Park City	Summit
(December 1-March 31)	
Virginia	
(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia)	
Washington	
Friday Harbor	San Juan
(June 1-October 31)	
Seattle	King
Wyoming	
Jackson	Teton
(June 1-October 14)	